

CBIC SERVICE QUALITY MANUAL (SQM)	
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SERVICE QUALITY POLICY

Central Board of Indirect Taxes & Customs (CBIC) is committed to encourage, facilitate and assist its existing and potential taxpayers to voluntarily discharge their tax obligations and to provide them services necessary in meeting these obligations.

This will be achieved through constant monitoring of service delivery channels, customer feedback, motivation and training of personnel, continually improving reliability levels of internal processes, and identifying opportunities for improvement.

CBIC is committed to meeting the requirements of IS 15700 : 2018 and to review its quality policy and quality objectives to continually improve the standards of services and the effectiveness of the service quality management system with the objective of enhancing customer satisfaction.

CHAIRMAN
CBIC

Note: Quality policy will be communicated throughout the organisation and understood. Quality policy will also be available on CBIC website for general public and customers.

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QUALITY OBJECTIVES

At APEX level:

- i) Identify and set service delivery benchmarks
- ii) Identify specific services to be covered by this manual
- iii) Identify specific Units (field formations) to be covered by this manual
- iv) To ensure compliance of legal/statutory requirements.

At UNIT level:

- i) To meet and improve services delivered in terms of timeliness and single window facility
- ii) Provide and improve accessible facilitation centers for availability of information and guidance to customer for voluntary tax compliance
- iii) Improve customer perception of service quality delivered.

GRIEVANCE HANDLING OBJECTIVES

- i) Improve effectiveness of grievance redress through policy initiatives
- ii) To meet grievance resolution time of 30 working days.

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OUR CUSTOMERS (STAKEHOLDERS)

We have two types of customers namely existing taxpayers and new taxpayers.

The existing taxpayers are registered with CBIC under the relevant provisions of various laws implemented by CBIC. These taxpayers file periodic declarations and/or returns with the field formations of CBIC including through GSTN. Our stakeholders besides the taxpayers' and importers and exporters includes, inter alia, Customs Brokers', GST Practitioners, specified GST Suvidha Providers, various State and National level trade & industry associations. The stakeholders also include the various custodians notified under the Customs Act and Logistics Operators as also the international passengers.

Customers may express their 'expectations' on quality of services through the customer feedback channel which is provided in SQM 2.5.

OUR SERVICES

Key services offered by the CBIC are enumerated in the Citizens' Charter under the heading "Our Standards". Explanation of each service with deliverable is available in SQM 4.0.

These services and time norms have been prescribed after taking into account inputs received, inter alia, from our various stakeholders and the prescriptions in the statute. In order to avail the reliable and time-bound services, the stakeholders are encouraged to make extensive use of service channels like phone helpline, email helpline, online facilities and / or Public Relation Offices in each Commissionerate/Custom House. The information on these channels can be accessed on our website www.cbic.gov.in.

Citizens may also make use of Grievance Redress (CPGRAMS – Centralized Public Grievance Redress and Monitoring) System in case of any grievance regarding the service standards. Citizens can also approach the Public Grievance Officers nominated in each Commissionerate/Custom House.

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CBIC has documented its Citizens' Charter encompassing the requirement given in clause No. 7.1 of IS 15700 : 2018.

(The Citizens' Charter is reproduced in this manual for ready reference)

Vision

Partnering in India's socio-economic growth by formulating and implementing progressive Indirect Tax policies adopting stakeholder-centric approach and protecting the frontiers.

Mission

A robust indirect tax and border control administration, with a view towards delivery of services, which is –

- Simple and predictable
- Fair and just
- Transparent
- Technology-driven
- and which –
- Encourages trust – based voluntary compliance
- Protects honest taxpayers' rights
- Facilitates trade with risk-based enforcement
- Enables legitimate movement of people, goods and services
- Supplement the efforts to ensure national security, and;
- Continually invests in capacity building to achieve professional and ethical excellence.

Our Motto

“Desh Sevarth Kar Sanchay” - Tax collection in the service of the Nation.

Core Values

- Integrity and judiciousness
- Impartiality and Fairness
- Courtesy and Understanding
- Objectivity and Transparency
- Uprightness and Conscientiousness
- Promptness and Efficiency.

Our Expectations

We expect citizens to:

- Uphold and respect the laws of the land
- Voluntarily discharge all tax liabilities
- Fulfill their duties and legal obligations in time
- Be honest in furnishing information
- Be co-operative and forthright in inquiries and verifications
- Avoid unnecessary litigation.

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OUR STANDARDS

We aspire to provide the following key services within specified timelines:

S.No	Key Services	Timelines
1.	i. Acknowledgement of all written communications including declarations, intimations, applications and returns	3 days
	ii. Acknowledgement of communications received through electronic media	Immediate
2.	Convey decision on matters relating to declarations or assessments	15 days
3.	i. Disposal of refund claim of Customs Duty	90 days from receipt of complete application
	ii. Disposal of refund claims of GST	60 days from receipt of complete application
4.	i. Sanction of Drawback	
	(a) In Case of electronic processing of drawback claims	7 days after filing of export general manifest
	(b) In Case of manual processing of drawback claims	15 days of filling of manual return
	ii. Fixation of Brand rate of Duty Drawback	30 days from date of complete application
5.	Cargo Release Time	
	(a) In case of exports	
	i. For Sea Cargo ii. Air Cargo, Inland Container Deport & Land Customs Stations	i. 48 hours ii. 24 hours
	(b) In case of imports	
	i. For Sea Cargo ii. Air Cargo, Inland Container Deport iii. Land Customs Stations	i. 72 hours ii. 48 hours iii. 24 hours
6.	GST Registration	3 working days after receipt of complete application form
7.	Amendment in registration, if found eligible	15 days
8.	Cancellation of GST registration	30 days from the date of application
9.	Advance intimation before undertaking audit	Minimum 15 working days
10.	Conclusion of Audit, if being conducted at the premises of the auditee	
	a. GST Audit	90 days from the commencement of audit
	b. Customs Audit	30 days from the commencement of audit

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11.	Intimation of findings of audit	30 days after conclusion of audit
12.	Release of seized documents and things, if not required by the Department	30 days after issue of Show Cause Notice
13.	Complete examination and clearance of export consignment at factory/warehouse premises	24 hours from receipt of application by proper officer
14.	Permission for self-sealing for export consignment	10 days from receipt of application by proper officer
15.	Issue of Orders-in-Original/Orders-in-Appeal	30 days from the date of conclusion of personal hearing where all the requisite information is available
16.	Finalization of provisional assessment	30 days from the date of conclusion of inquiry or submission of requisite documents
17.	Return of Bond and BG in Export Promotion Schemes	
	(a) When not selected by customs for verification	10 days from receipt of complete application including EODC
	(b) Other cases not under investigation	30 days from receipt of complete application including EODC

OUR COMMITMENT

We shall strive to:

- To encourage voluntary compliance
- To educate citizens about Indirect Tax laws
- To continuously enhance service delivery standards
- To promote a consultative and collaborative environment
- To provide information and other assistance at the GST Seva Kendras/Facilitation Counters as also on the website www.cbic.gov.in
- To effectively combat corruption as part of the comprehensive national mission for promotion of integrity

Grievance Redressal

- We will acknowledge grievances within 48 hours of receipt and attempt to provide final reply within 30 days of their receipt.
- In case the grievance is not responded to within the prescribed time norms or the remedy offered is not satisfactory, an appeal can be filed with the next higher authority. The appeal will be decided within 15 days of the receipt.
- Common grievances can be taken up in Open House meetings of Public Grievance Committee, Customs Clearance Facilitation Committee, Permanent Trade Facilitation Committee, Regional Advisory Committee.
- The grievance redressal mechanism including contact details of public grievance officers are available on the website www.cbic.gov.in

Note:

- Information required to be published under Section 4.1.b of RTI Act, 2018 are available on the website www.cbic.gov.in
- The standards of service deliverables under GST are applicable mutatis mutandis to the service deliverables under Central Excise.
- Time norms for other services, as may be prescribed, shall also be observed.

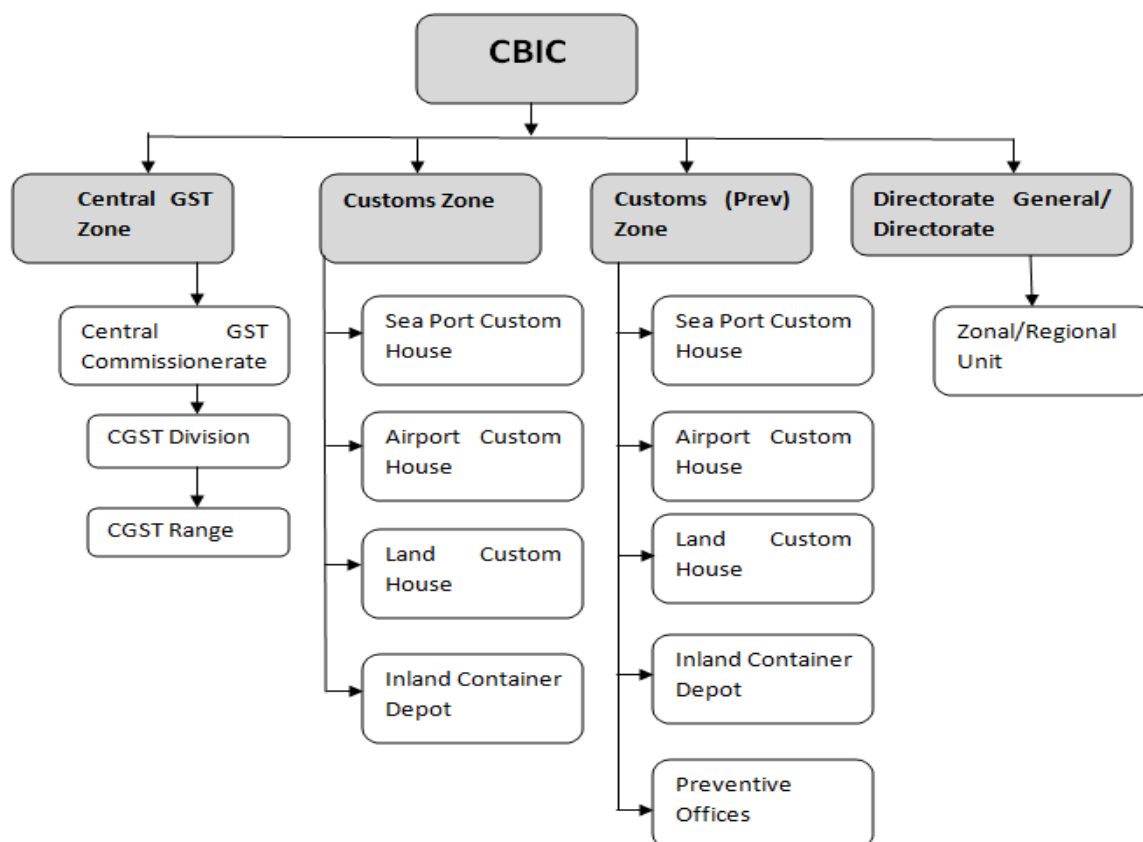
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Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance is the apex body responsible for formulation of policy relating to levy and collection of Indirect taxes. CBIC is also responsible for prevention of smuggling, combating evasion of duties, enforcement of border control on goods & services, persons and conveyances.

CBIC discharges various tasks through its field formations namely GST (CGST) zones, Customs zones, Customs (Preventive) zones, Central Revenues Control Laboratory and Directorates General/ Directorates. CBIC exercises overall supervision over the zonal field formations located across the country.

Organizational Structure

CBIC is headed by a Chairman assisted by six Members. The field formations namely Central GST (CGST) Zones, Customs Zones, Customs (Preventive) zones are headed by Pr. Chief Commissioners/ Chief Commissioners, while the Directorates General and Directorates are headed by Pr. Director General/ Director General and Director respectively.



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The field formations supervised by CBIC are as under:

CGST Zones	Customs Zones	Directorates General/ Directorates
Ahmedabad	Ahmedabad	Directorate General of Revenue Intelligence
Bengaluru	Bengaluru	Directorate General of Analytics and Risk management
Bhopal	Chennai	Directorate General of GST Intelligence
Bhubaneshwar	Delhi	Directorate General of Performance Management
Chandigarh	Delhi-Prev	Directorate General of Export Promotion
Chennai	Kolkata	Directorate General of Valuation
Delhi	Mumbai Customs-I	Directorate General of Anti-Profiteering
Hyderabad	Mumbai Customs-II	Directorate General of Vigilance
Jaipur	Mumbai Customs-III	Directorate General of Human Resource Development
Kolkata	Patna Prev.	Directorate General of Taxpayer Services
Lucknow	Thiruchirapalli-Prev	Directorate General of Goods & Services Tax
Meerut		Directorate General of Systems & Data Management
Mumbai		Directorate General of Audit
Nagpur		National Academy of Customs, Indirect taxes & Narcotics
Panchkula		Chief Commissioner (AR)
Pune		Directorate of International Customs
Ranchi		Directorate of Logistics
Guwahati		Directorate of Legal Affairs
Thiruvananthapuram		Central Revenues Control Laboratory
Vadodara		
Vishakhapatnam		

ORGANISATIONAL RESPONSIBILITIES

The organizational work responsibilities at field offices is indicated in SQM 4.1.

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SQM – 2.4	CITIZEN GRIEVANCES
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CBIC has established the procedure given below for handling of complaint. To ensure that the citizens get services as per prescribed norms, CBIC has adopted CPGRAMS (Central Public Grievance Redress and Monitoring System) for handling citizen's complaints/ grievances. Any citizen can use this system to raise grievances if prescribed service norms are not met or there is any complaint relating to discharge of CBIC's regulatory and service functions.

CPGRAMS is a standardized web-based solution and an integrated application to register and to redress the grievances received online, by post and by hand.

CPGRAMS is functional at the Board (CBIC) level, where grievances lodged by citizens are received by the Nodal officer (Commissioner Co-ordination) and then forwarded electronically to the concerned officer (Chief Commissioner / Director General) for redress and appropriate action. The grievance redress is monitored at the Board level, both for timeliness and quality.

Procedure for citizens to lodge grievance:

1. Grievances can be lodged online by log-in to www.pgportal.gov.in (PG portal) with provision for selecting password and giving email ID to receive electronic acknowledgement. The citizen could also lodge grievance using – link on CBIC website www.cbic.gov.in . The specifics in the grievance may be provided like the right jurisdictional office (if known), details of specific service not meeting Citizens' Charter norms and remedy requested with immediate action if any. Citizen may provide additional details as sought by department for effective grievance redress.
2. The system shall generate a 'Unique Registration number' for each grievance. This number could be used to check periodic progress and send reminders.
3. On redress of grievance, the reply is received and can be viewed through the PG portal.
4. Grievances can also be sent by post or hand to Public Grievance Officers (PGO) at field level on a plain paper giving above specific details for redress. PGO shall issue a unique number to complainant for follow up. The grievances could be followed up with the PGO for progress or redress quoting the unique number. Details of the PGO are available at the CBIC website or could be got by calling the office of the jurisdictional Pr. Chief Commissioner/Chief Commissioner/Pr. Commissioner/Commissioner.
5. For prompt and effective redress of public grievances, a grievance should be redressed within a period of maximum two months of its receipt. It has further been emphasized that if finalization of a decision on a particular grievance is anticipated to take longer than two months, an interim reply should invariably be sent to the complainant. In case, it is not feasible to accede the request made in the petition, a reasoned reply may be issued to the aggrieved citizen within this stipulated time limit.
6. If a grievance involves policy decision/ statutory change/court related matter, it could be closed under intimation to the petitioner with the comments that it has been taken note of.

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To meet the varied information needs of citizen, different information channels are made available to the citizen. This includes all or a few of the following channels both at unit level and apex level. The channels are a telephone helpline, e-mail helpline, regular meetings with trade, seminars as well as field level in-person interaction. An information guide on department work and structure is provided in SQM 4.1 and 4.2 for citizen's guidance.

The above channels also provide a forum for citizens to send their feedback and suggestions.

The above information channels shall not be used as grievance redress or vigilance redress forum. Any citizen with a grievance shall use CPGRAMS system (<http://pgportal.gov.in>) to submit the grievance. The grievance could also be sent by post or in person to the designated Public Grievance Officer (PGO).